

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re :

LEHMAN BROTHERS HOLDINGS INC., *et al.*, :

Debtors. :

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

-----X Ref. Docket No. 10393

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

PANAGIOTA MANATAKIS, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On July 23, 2010, I caused to be served the "Fifth Interim Fee Application of Ernst & Young LLP for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses as Auditors and Tax Services Providers to the Debtors and Debtors-In-Possession for the Period from February 1, 2010 through May 31, 2010," dated July 22, 2010 [Docket No. 10393], by causing true and correct copies to be:
 - i. enclosed securely in a postage pre-paid envelope and delivered via overnight mail to those parties listed on the annexed Exhibit A,
 - ii. copied to CD and delivered via overnight mail to the United States Bankruptcy Court, Southern District of New York, Attn: The Honorable James M. Peck, One Bowling Green, Courtroom 601, New York, NY 10004,
 - iii. delivered via electronic mail to those parties listed on the annexed Exhibit B, and
 - iv. delivered via facsimile to those parties listed on the annexed Exhibit C.

3. All envelopes utilized in the service of the foregoing contained the following legend:
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

/s/ Panagiota Manatakis

Panagiota Manatakis

Sworn to before me this
26th day of July, 2010

/s/ Elli Petris

Notary Public, State of New York

No. 01PE6175879

Qualified in Nassau County

Commission Expires October 22, 2011

EXHIBIT A

OFFICE OF THE US TRUSTEE
ANDREW D VELEZ-RIVERA, PAUL SCHWARTZBERG
BRIAN MASUMOTO, LINDA RIFKIN, TRACY HOPE DAVIS
33 WHITEHALL STREET, 21ST FLOOR
NEW YORK, NY 10004

INTERNAL REVENUE SERVICE
SPECIAL PROCEDURES BRANCH
ATTN: DISTRICT DIRECTOR
290 BROADWAY
NEW YORK, NY 10007

EXHIBIT B

Email Addresses

aaaronson@dilworthlaw.com
aalfonso@willkie.com
abraunstein@riemerlaw.com
acaton@kramerlevin.com
acker@chapman.com
adarwin@nixonpeabody.com
adg@adorno.com
Adiamond@DiamondMcCarthy.com
aekstein@blankrome.com
aentwistle@entwistle-law.com
afriedman@irell.com
agbanknewyork@ag.tn.gov
aglenn@kasowitz.com
agold@herrick.com
agolianopoulos@mayerbrown.com
ahammer@freebornpeters.com
aisenberg@saul.com
akantesaria@oppenheimerfunds.com
alesia.pinney@infospace.com
amarder@msek.com
AMcMullen@BoultonCummings.com
amenard@tishmanspeyer.com
Andrew.Brozman@cliffordchance.com
andrew.lourie@kobreckim.com
angelich.george@arentfox.com
ann.reynaud@shell.com
anthony_boccanfuso@aporter.com
aoberry@bermanesq.com
apo@stevenslee.com
aquale@sidley.com
araboy@cov.com
arahl@reedsmith.com
arheume@riemerlaw.com
arlbank@pbfcm.com
arosenblatt@chadbourn.com
arthur.rosenberg@hklaw.com
arwolf@wlrk.com
aseuffert@lawpost-nyc.com
ashaffer@mayerbrown.com
ashmead@sewkis.com

asnow@ssbb.com
atrehan@mayerbrown.com
aunger@sidley.com
austin.bankruptcy@publicans.com
avenes@whitecase.com
azylberberg@whitecase.com
bankr@zuckerman.com
bankruptcy@goodwin.com
bankruptcy@morrisoncohen.com
bankruptcy@matters@us.nomura.com
barbra.parlin@hklaw.com
bbisignani@postschell.com
bdk@schlamstone.com
bguiney@pbwt.com
bhinerfeld@sbtclaw.com
bill.freeman@pillsburylaw.com
bmanne@tuckerlaw.com
BMiller@mofo.com
boneill@kramerlevin.com
bpershkow@profunds.com
Brian.Corey@greentreecreditsolutions.com
brian.pfeiffer@friedfrank.com
bromano@willkie.com
broy@rltlawfirm.com
btrust@mayerbrown.com
btupi@tuckerlaw.com
bturk@tishmanspeyer.com
bwolfe@sheppardmullin.com
bzabarauskas@crowell.com
cahn@clm.com
canelas@pursuitpartners.com
carol.weinerlevy@bingham.com
cbelisle@wfw.com
cbelmonte@ssbb.com
cbrotstein@bm.net
cgoldstein@stcwlaw.com
chammerman@paulweiss.com
charles@filardi-law.com
charles_malloy@aporter.com
charu.chandrasekhar@wilmerhale.com
chipford@parkerpoe.com

chris.donoho@lovells.com
christian.spierer@lehman.com
christopher.schueller@bipc.com
clynch@reedsmith.com
cmontgomery@salans.com
cohenr@sewkis.com
cp@stevenslee.com
cpappas@dilworthlaw.com
craig.goldblatt@wilmerhale.com
crmomjian@attorneygeneral.gov
cs@stevenslee.com
csalomon@beckerglynn.com
cschreiber@winston.com
cshore@whitecase.com
cshulman@sheppardmullin.com
ctatelbaum@adorno.com
eward@polsinelli.com
cweber@ebg-law.com
cweiss@ingramllp.com
dallas.bankruptcy@publicans.com
daniel.guyder@allenoverly.com
dave.davis@isgria.com
david.bennett@tklaw.com
david.crichlow@pillsburylaw.com
david.heller@lw.com
davids@blbglaw.com
davidwheeler@mvalaw.com
dbalog@intersil.com
dbarber@bsblawyers.com
dbaumstein@whitecase.com
dbesikof@loeb.com
dcimo@gjb-law.com
dckaufman@hhlaw.com
dcoffino@cov.com
dcrapo@gibbonslaw.com
ddavis@paulweiss.com
ddrebsky@nixonpeabody.com
ddunne@milbank.com
deggermann@kramerlevin.com
deggert@freebornpeters.com
demetra.liggins@tklaw.com

deryck.palmer@cwt.com
dfelder@orrick.com
dflanagan@polsinelli.com
dgrimes@reedsmith.com
dhayes@mcguirewoods.com
dheffer@foley.com
diconzam@gtlaw.com
dirk.roberts@ots.treas.gov
dkleiner@velaw.com
dkozusko@willkie.com
dladdin@agg.com
dlemay@chadbourne.com
dlipke@vedderprice.com
dludman@brownconnery.com
dmcguire@winston.com
dmurray@jenner.com
dneier@winston.com
dodonnell@milbank.com
douglas.bacon@lw.com
dove.michelle@dorsey.com
dowd.mary@arentfox.com
DPiazza@HodgsonRuss.com
dravin@wolffsamson.com
drose@pryorcashman.com
drosenzweig@fulbright.com
drosner@goulstonstorrs.com
drosner@kasowitz.com
dshemano@pwklp.com
dspelfogel@foley.com
dtatge@ebglaw.com
dwdykhouse@pbwt.com
dwildes@stroock.com
dworkman@bakerlaw.com
easmith@venable.com
echang@steinlubin.com
ecohen@russell.com
efile@willaw.com
efleck@milbank.com
efriedman@friedumspring.com
egeekie@schiffhardin.com
eglas@mccarter.com

ehollander@whitecase.com
ekbergc@lanepowell.com
eli.mattioli@klgates.com
elizabeth.harris@klgates.com
ellen.halstead@cwt.com
eobrien@sbchlaw.com
eric.johnson@hro.com
eschaffer@reedsmith.com
eschwartz@contrariancapital.com
esmith@dl.com
ezujkowski@emmetmarvin.com
ezweig@optonline.net
fbp@ppgms.com
feldsteinh@sullcrom.com
ffm@bostonbusinesslaw.com
fhyman@mayerbrown.com
fishere@butzel.com
francois.janson@hklaw.com
frank.white@agg.com
fsosnick@shearman.com
fyates@sonnenschein.com
gabriel.delvirginia@verizon.net
gary.ticoll@cwt.com
gbray@milbank.com
george.davis@cwt.com
GGraber@HodgsonRuss.com
giddens@hugheshubbard.com
gkaden@goulstonstorrs.com
glenn.siegel@dechert.com
gmoss@riemerlaw.com
gravert@mwe.com
gpsilbury@jsslaw.com
guzzi@whitecase.com
hanh.huynh@cwt.com
harrisjm@michigan.gov
harveystrickon@paulhastings.com
hbeltzer@morganlewis.com
heim.steve@dorsey.com
heiser@chapman.com
helmut.olivier@lehman.com
hirsch.robert@arentfox.com

hollace.cohen@troutmansanders.com
holsen@stroock.com
howard.hawkins@cwt.com
hseife@chadbourn.com
hsnovikoff@wlrk.com
ian.levy@kobrekim.com
icatto@kirkland.com
igoldstein@dl.com
ilevee@lowenstein.com
info2@normandyhill.com
ira.herman@tklaw.com
isgreene@hhlaw.com
israel.dahan@cwt.com
iva.uroic@dechert.com
jacobsonn@sec.gov
jafeltman@wlrk.com
james.mcclammy@dpw.com
James.Sprayregen@kirkland.com
jamestecce@quinnemanuel.com
jar@outtengolden.com
jason.jurgens@cwt.com
jay.hurst@oag.state.tx.us
jay@kleinsolomon.com
Jbecker@wilmingtontrust.com
jbeemer@entwistle-law.com
jbird@polsinelli.com
jbromley@cgsh.com
jcarberry@cl-law.com
jchristian@tobinlaw.com
Jdrucker@coleschotz.com
jdyas@halperinlaw.net
jean-david.barnea@usdoj.gov
jeannette.boot@wilmerhale.com
jeff.wittig@coair.com
jeffrey.sabin@bingham.com
jeldredge@velaw.com
jen.premisler@cliffordchance.com
jennifer.demarco@cliffordchance.com
jennifer.gore@shell.com
jeremy.eiden@state.mn.us
jessica.fink@cwt.com

jfalowski@reedsmith.com
jfinerty@pfeiferlaw.com
jflaxer@golenbock.com
jfox@joefoxlaw.com
jfreeberg@wfw.com
jg5786@att.com
jgarrity@shearman.com
jgenovese@gjb-law.com
jguy@orrick.com
jherzog@gklaw.com
jhiggins@fdlaw.com
jhorgan@phxa.com
jhuggett@margolisedelstein.com
jhuh@ffwplaw.com
jim@atkinslawfirm.com
jjoyce@dresslerpeters.com
jjureller@klestadt.com
jkehoe@sbtclaw.com
jlarar@maynardcooper.com
jlawlor@wmd-law.com
jlee@foley.com
jlevitin@cahill.com
jlipson@crockerkuno.com
jliu@dl.com
jlovi@steptoe.com
jlscott@reedsmith.com
jmaddock@mcguirewoods.com
jmazermarino@msek.com
jmcginley@wilmingtontrust.com
jmelko@gardere.com
jmerva@fult.com
jmr@msf-law.com
john.mcnicholas@dlapiper.com
john.monaghan@hklaw.com
john.rapisardi@cwt.com
joli@crlpc.com
jorbach@hahnhausen.com
Joseph.Cordaro@usdoj.gov
joseph.scordato@dkib.com
joshua.dorchak@bingham.com
jowen769@yahoo.com

JPintarelli@mofo.com
jpintarelli@mofo.com
jporter@entwistle-law.com
jprol@lowenstein.com
jrabinowitz@rtlalawfirm.com
jrsmith@hunton.com
jschwartz@hahnhausen.com
jsheerin@mcguirewoods.com
jshickich@riddellwilliams.com
jsmairo@pbnlaw.com
jstoll@mayerbrown.com
jtimko@allenmatkins.com
jtougas@mayerbrown.com
judy.morse@crowedunlevy.com
jwallack@goulstonstorr.com
jwang@sipc.org
jweiss@gibsondunn.com
jwest@velaw.com
jwh@njlawfirm.com
jwhitman@entwistle-law.com
k4.nomura@aozorabank.co.jp
karen.wagner@dpw.com
KDWBKruptcyDepartment@kelleydrye.com
keckhardt@hunton.com
keith.simon@lw.com
Ken.Coleman@allenoverly.com
ken.higman@hp.com
kgwynne@reedsmith.com
kiplok@hugheshubbard.com
kkelly@ebglaw.com
klyman@irell.com
kmayer@mccarter.com
kobak@hugheshubbard.com
korr@orrick.com
KOstad@mofo.com
kovskyd@pepperlaw.com
kowens@foley.com
kpiper@steptoe.com
kressk@pepperlaw.com
KReynolds@mklawnyc.com
kristin.going@dbr.com

krosen@lowenstein.com
krubin@ozcap.com
kstahl@whitecase.com
kurt.mayr@bgllp.com
lacyr@sullcrom.com
Landon@StreusandLandon.com
lawallf@pepperlaw.com
lberkoff@moritthock.com
Lee.Stremba@troutmansanders.com
lgranfield@cgsh.com
lhandelsman@stroock.com
linda.boyle@twtelecom.com
lisa.ewart@wilmerhale.com
lisa.kraidin@allenoverly.com
LJKotler@duanemorris.com
lmarinuzzi@mofo.com
Lmay@coleschotz.com
lmcgowen@orrick.com
lml@ppgms.com
lnashelsky@mofo.com
loizides@loizides.com
lromansic@steptoe.com
lscarcella@farrellfritz.com
lschweitzer@cgsh.com
lthompson@whitecase.com
lubell@hugheshubbard.com
lwhidden@salans.com
lwong@pfeiferlaw.com
mabrams@willkie.com
MAOFILING@CGSH.COM
Marc.Chait@standardchartered.com
margolin@hugheshubbard.com
mark.deveno@bingham.com
mark.ellenberg@cwt.com
mark.houle@pillsburylaw.com
mark.sherrill@sutherland.com
martin.bury@lehman.com
martin.davis@ots.treas.gov
Marvin.Clements@ag.tn.gov
matthew.klepper@dlapiper.com
matthew.morris@lovells.com

mbenner@tishmanspeyer.com
mberman@nixonpeabody.com
mbienenstock@dl.com
mbossi@thompsoncoburn.com
mcademartori@sheppardmullin.com
mcordone@stradley.com
mcto@debevoise.com
mdorval@stradley.com
meltzere@pepperlaw.com
metkin@lowenstein.com
mfeldman@willkie.com
mgordon@briggs.com
mgreger@allenmatkins.com
mhopkins@cov.com
michael.bonacker@lehman.com
michael.frege@cms-hs.com
michael.kim@kobrekim.com
millee12@nationwide.com
miller@taftlaw.com
mimi.m.wong@irscounsel.treas.gov
mitchell.ayer@tklaw.com
mjacobs@pryorcashman.com
mjedelman@vedderprice.com
MJR1@westchestergov.com
mkjaer@winston.com
mlahaie@akingump.com
MLandman@lcbf.com
mmendez@hunton.com
mmooney@deilylawfirm.com
mmorreale@us.mufg.jp
mmurphy@co.sanmateo.ca.us
mneier@ibolaw.com
monica.lawless@brookfieldproperties.com
mpage@kelleydrye.com
mpfeifer@pfeiferlaw.com
mpucillo@bermanesq.com
mrosenthal@gibsondunn.com
mruetzel@whitecase.com
mschimmel@sju.edu
mschonholtz@willkie.com
mshiner@tuckerlaw.com

mspeiser@stroock.com
mstamer@akingump.com
mvenditto@reedsmith.com
mwarren@mtb.com
ncoco@mwe.com
neal.mann@oag.state.ny.us
ned.schodek@shearman.com
newyork@sec.gov
nfurman@scottwoodcapital.com
Nherman@morganlewis.com
nissay_10259-0154@mhmjapan.com
nlepore@schnader.com
notice@bkcyllaw.com
oipress@travelers.com
omeca.nedd@lovells.com
opetukhova@foley.com
paronzon@milbank.com
patrick.oh@freshfields.com
patrick.schmitz-morkramer@lehman.com
paul.turner@sutherland.com
pbattista@gjb-law.com
pbosswick@ssbb.com
pdublin@akingump.com
peisenberg@lockelord.com
peter.gilhuly@lw.com
peter.macdonald@wilmerhale.com
peter.simmons@friedfrank.com
peter@bankrupt.com
pfeldman@oshr.com
phayden@mcguirewoods.com
pmaxcy@sonnenschein.com
pnichols@whitecase.com
ppascuzzi@ffwplaw.com
ppatterson@stradley.com
psp@njlawfirm.com
ptrostle@jenner.com
pwirt@ftportfolios.com
pwright@dl.com
r.stahl@stahlzelloe.com
raj.madan@bingham.com
rajohnson@akingump.com

ramona.neal@hp.com
ranjit.mather@bnymellon.com
rbeacher@daypitney.com
rbernard@bakerlaw.com
rbyman@jenner.com
rchoi@kayescholer.com
rdaversa@orrick.com
relgidely@gjb-law.com
rfleischer@pryorcashman.com
rfrankel@orrick.com
rfriedman@silvermanacampora.com
rgmason@wlrk.com
rgraham@whitecase.com
rhett.campbell@tklaw.com
RHS@mccallarayer.com
richard.lear@hklaw.com
richard.levy@lw.com
richard.tisdale@friedfrank.com
ritkin@steptoe.com
RJones@BoultCummings.com
RLevin@cravath.com
rmatzat@hahnhausen.com
rnetzer@willkie.com
rnies@wolffsamson.com
rnorton@hunton.com
robert.bailey@bnymellon.com
robert.dombroff@bingham.com
robert.henoch@kobekim.com
robert.malone@dbr.com
Robert.yalen@usdoj.gov
robertdakis@quinnemanuel.com
Robin.Keller@Lovells.com
ronald.silverman@bingham.com
rqureshi@reedsmith.com
rreid@sheppardmullin.com
rroupinian@outtengolden.com
rrussell@andrewskurth.com
rterenzi@stcwlaw.com
RTrust@cravath.com
russj4478@aol.com
rwasserman@cftc.gov

rwyrn@orrick.com
s.minehan@aozorabank.co.jp
sabin.willett@bingham.com
sabramowitz@velaw.com
sagolden@hhlaw.com
Sally.Henry@skadden.com
sandyscafaria@eaton.com
Sara.Tapinekis@cliffordchance.com
sbernstein@hunton.com
scargill@lowenstein.com
schannej@pepperlaw.com
Schepis@pursuitpartners.com
schnabel.eric@dorsey.com
schristianson@buchalter.com
Scott.Gibson@dubaic.com
scottshelley@quinnemanuel.com
scousins@armstrongteasdale.com
sdnyecf@dor.mo.gov
sehlers@armstrongteasdale.com
sfelderstein@ffwplaw.com
sfineman@lchb.com
sfox@mcguirewoods.com
sgordon@cahill.com
sgubner@ebg-law.com
sharbeck@sipc.org
shari.leventhal@ny.frb.org
shgross5@yahoo.com
shumaker@pursuitpartners.com
sidorsky@butzel.com
slerner@ssd.com
SLoden@DiamondMcCarthy.com
smayerson@ssd.com
smillman@stroock.com
smulligan@bsblawyers.com
snewman@katskykorins.com
sory@fdlaw.com
spiotto@chapman.com
splatzer@platzerlaw.com
squigley@lowenstein.com
SRee@lcbf.com
sselbst@herrick.com

sshimshak@paulweiss.com
steele@lowenstein.com
stephanie.wickouski@dbr.com
stephen.cowan@dlapiper.com
steve.ginther@dor.mo.gov
steven.perlstein@kobrekim.com
steven.wilamowsky@bingham.com
Streusand@StreusandLandon.com
susan.schultz@newedgegroup.com
susheelkirpalani@quinnemanuel.com
swolowitz@mayerbrown.com
szuch@wiggins.com
tannweiler@greerherz.com
tarbit@cftc.gov
tbrock@ssbb.com
tduffy@andersonkill.com
teresa.oxford@invescoaim.com
TGoren@mofo.com
thomas.califano@dlapiper.com
thomas.ogden@dpw.com
Thomas_Noguerola@calpers.ca.gov
thomaskent@paulhastings.com
timothy.brink@dlapiper.com
timothy.palmer@bipc.com
tjfreedman@pbnlaw.com
tkarcher@dl.com
tkiriakos@mayerbrown.com
tlauria@whitecase.com
tmacwright@whitecase.com
tmayer@kramerlevin.com
tnixon@gklaw.com
toby.r.rosenberg@irsounsel.treas.gov
tony.davis@bakerbotts.com
tslome@msek.com
ttracy@crockerkuno.com
twatanabe@mofo.com
twheeler@lowenstein.com
ukreppel@whitecase.com
vdagostino@lowenstein.com
Villa@StreusandLandon.com
vmilione@nixonpeabody.com

vrubinstein@loeb.com
walter.stuart@freshfields.com
wanda.goodloe@cbre.com
WBallaine@lcbf.com
wbenzija@halperinlaw.net
wurchack@loeb.com
wfoster@milbank.com
wheuer@dl.com
william.m.goldman@dlapiper.com
wiltenburg@hugheshubbard.com
wisotska@pepperlaw.com
woconnor@crowell.com
wsilverm@oshr.com
wswearingen@llf-law.com
wtaylor@mccarter.com
wzoberman@bermanesq.com
yamashiro@sumitomotrust.co.jp

Additional Addresses

cbiros@feinbergrozen.com
bmdeal@browngreer.com
Magdalini.Rizakos@lw.com
STEPHEN.TETRO@lw.com

EXHIBIT C

Name	Fax
INTERNAL REVENUE SERVICE	212-436-1931
MCCALLA RAYMER LLC LUREECE D LEWIS	866-761-0279
OFFICE OF THE US TRUSTEE ANDREW D VELEZ-RIVERA	212-668-2255